

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated:- 09.03.2006

Coram:-

The Hon'ble Mr. Justice P.SATHASIVAM
And
The Hon'ble Mr. Justice J.A.K.SAMPATHKUMAR

Writ Appeal No.1677 of 1999

Vellakoil Vattara Vari
Seluthuvor Nalvalvu Sangam,
22/0, Velayudhasamy Complex,
Vellakoil, rep. by its
President V.R.Palanisamy

... Appellant/Petitioners

Vs.

1. The State of Tamil Nadu, rep.
by its Secretary to Government,
Municipal Administration and
Water Supply Department,
Fort St. George, Chennai 600 009.

2. The Director of Town Panchayat,
Kuralagam, Chennai 600 108.

3. Vellakoil (Selection Grade) Town
Panchayat, rep. by its Executive
Officer, Vellakoil Town Panchayat,
Vellakoil, Erode District.

... Respondents.

Appeal under Clause 15 of Letter Patent against the order made in W.P.
No.13657 of 1999 (by SJJ) dated 11.08.1999.

For Petitioner	: Mr.R.Gandhi, Sr. Counsel For Mr.R.G.Narendhiran.
For R-1 & R-2	: Mr.E.Sampathkumar, Government Advocate.
For Respondent-3	: No Appearance

JUDGMENT

(Judgment of the Court was delivered by P.SATHASIVAM, J.)

Vellakoil Vattara Vari Seluthuvor Nalvalvu Sangam, Erode, aggrieved by the order of the learned single Judge, dated 11.08.1999, made in Writ Petition No.13657 of 1999, filed the above Writ Appeal. The said Sangam, aggrieved by the Notification of the 3rd respondent/Vellakoil (Special Grade) Town Panchayat, dated 11.11.1998, cancelling the earlier Resolution dated 07.10.1998, filed W.P. No.13657 of 1999 for quashing the same. Learned single Judge, by the impugned order, after finding that it is a matter for the individual to pursue and not for the Association, dismissed the Writ Petition as not maintainable, hence, the present Writ Appeal.

2. Heard learned Senior Counsel for the appellant as well as learned Government Advocate for respondents-1 and 2. In spite of affording adequate opportunity, no one appeared for the third respondent.

3. The case of the writ petitioner/appellant is that their Sangam is registered under the Societies Registration Act and its Registration Number is 92 of 1999. The said Sangam has been established with an avowed object to protect its members from arbitrary and unreasonable levy and enhancement of property tax without any rationale.

In view of the limited issue raised and the judgment to be passed hereunder, we are of the view that there is no need to go into the factual details as stated in the affidavit.

4. It is the grievance of the petitioner/Sangam that the 3rd respondent/Selection Grade Panchayat, by Resolution Number-215, dated 07.10.1998, fixed the basic value for the purpose of levy of property tax. It is also the case of the petitioner that the said Resolution was passed in accordance with the Rules and following the procedure, however, it is the grievance of the petitioner that, by the impugned proceedings dated 11.11.1998, the earlier Resolution dated 07.10.1998 was cancelled by a fresh Resolution (Resolution No.240 of 1998), enhancing the basic value for the purpose of levy of property tax. Several contentions have been raised questioning the proceedings dated 11.11.1998 including non-compliance of statutory provisions. In such circumstances, we are of the view that the petitioner/appellant Sangam, being registered and formed to safeguard the interest of its members, can very well question the same by filing the Writ Petition.

5. It is true that in Writ Appeal No.776 of 1996, by order dated 26.08.1996, a Division Bench of this Court concluded that matter relating to assessment of property tax, enhancement, etc., is to be agitated by the aggrieved individual and that a Sangam cannot invoke the jurisdiction of this Court under Article 226 of the Constitution of India. There is no dispute with regard to the said proposition. As stated earlier, the main grievance of the Sangam is that though the earlier Resolution of the third respondent/Panchayat, dated 07.10.1998, satisfies the requirements provided under Tamil Nadu District Municipalities Act, in the subsequent Resolution dated 11.11.1998, the third respondent has not adhered to the procedure. In the light of the challenge, as said earlier, we hold that the Writ Petition by the Sangam is maintainable.

6. It is also useful to refer to a Division Bench decision of this Court reported in 1994-2-L.W.-715 (Dindigul Anna District Tax Payers Sangam etc. v. Govt. of Tamil Nadu and another). Those Writ Petitions were filed by Dindigul Anna District Tax Payers Sangam through its President and Trichy Town Properties Owners' Welfare Association through its President and Secretary. The Division Bench, after going into the merits of the claims made by the petitioners-Sangam, issued direction to the Municipalities for issuance of special notice and to give reasons for enhancement of property tax to the persons concerned. It is also clear that the Division Bench has not dismissed the said Writ Petitions though both of them were filed by Sangam/Association. On the other hand, relief has been granted in their favour.

7. In the light of what is stated above, the order of the learned single Judge dated 11.8.1999 is set aside and writ petition is ordered to be restored on its file. W.P. No.13657 of 1999 is to be heard afresh on merits. Writ Appeal is allowed. No costs.

JI.

Sd/
Asst.Registrar

WEB COPY

/true copy/

Sub Asst.Registrar

To

1. The Secretary to Government,
Municipal Administration and
Water Supply Department,
Fort St. George, Chennai 600 009.

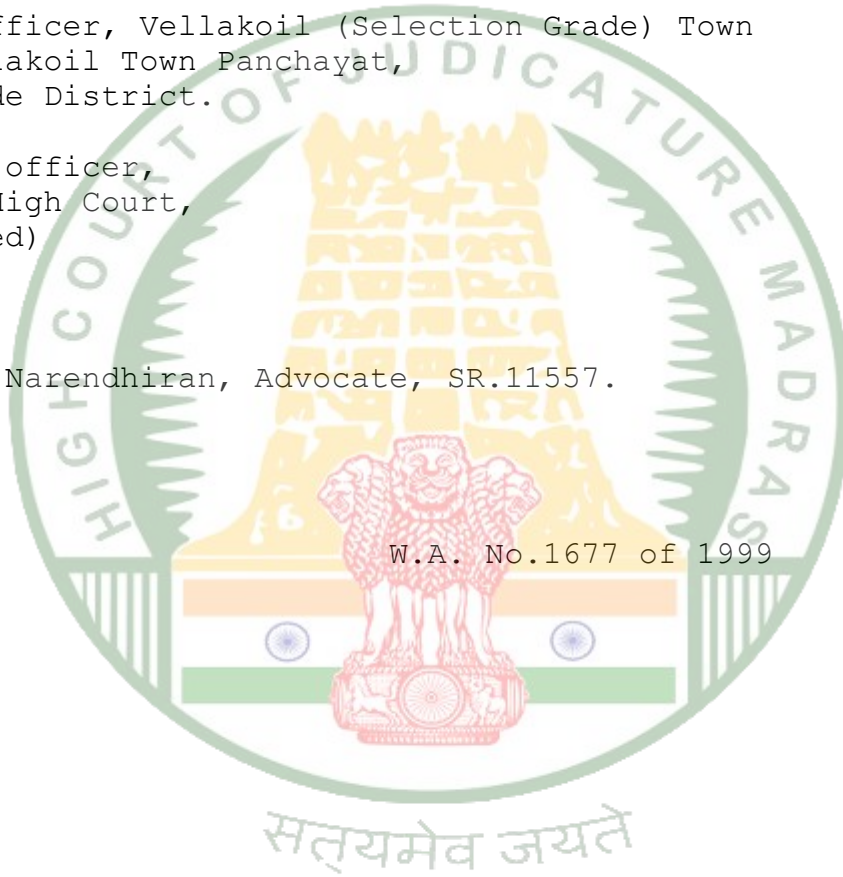
2. The Director of Town Panchayat,
Kuralagam, Chennai 600 108.

3. Executive Officer, Vellakoil (Selection Grade) Town
Panchayat, Vellakoil Town Panchayat,
Vellakoil, Erode District.

4. The Section officer,
Writ Section, High Court,
Madras. (restored)

1 cc To Mr.R.G.Narendhiran, Advocate, SR.11557.

TEJ(CO)
RVL 21.03.2006



WEB COPY